

# ATTENTION U.S. TAXPAYERS

## ADVISORY FOR U.S. TAXPAYERS RESIDING IN SOUTH AMERICA AND PANAMA

The Internal Revenue Service is available to serve you through our offices in Hato Rey, Puerto Rico or Philadelphia, PA throughout the year. To more effectively service your assistance needs, please direct all your future inquiries regarding U.S. federal income taxes to the IRS office in Hato Rey, Puerto Rico or to the IRS office in Philadelphia, PA (see telephone and address information below). If you have U.S. federal income tax questions, you should contact one of these two offices immediately, as tax assistance from a traveling IRS representative to your country is limited by time and may not be available in future years to assist you. Unfortunately, IRS is unable to assist taxpayers with questions about state taxes or your foreign country tax obligations.

**Department of the Treasury**  
***INTERNAL REVENUE SERVICE***  
**950 L'Enfant Plaza, S.W.**  
**Washington, D.C. 20024**

**Tel: 1-202-874-1489**  
**1-202-874-1930**  
**Fax: 1-202-874-3634**

***INTERNAL REVENUE SERVICE***  
**Philadelphia, PA 19255-0002**

**Tel: 1-800-829-1040 (U.S. only)**  
**Teletax: 1-800-829-4477**

***INTERNAL REVENUE SERVICE***

**Assistant Commissioner (International)**  
**Mercantil Plaza Bldg. Room GF05**  
**Ponce de Leon Avenue, Stop 27 ½**  
**Hato Rey, Puerto Rico 00917**

**Tel: (787)759-4501**

**Information about ITIN (Form W-7)**  
***INTERNAL REVENUE SERVICE***  
**PHILADELPHIA SERVICE CENTER**  
**ITIN Unit**  
**P.O. Box 447**  
**Bensalem, PA 19020**

**For additional information consult website [www.irs.ustreas.gov](http://www.irs.ustreas.gov)**

Please keep this notice with your tax documents as a reminder to contact us directly in 2001 for assistance.

# Help with Unresolved Tax Issues

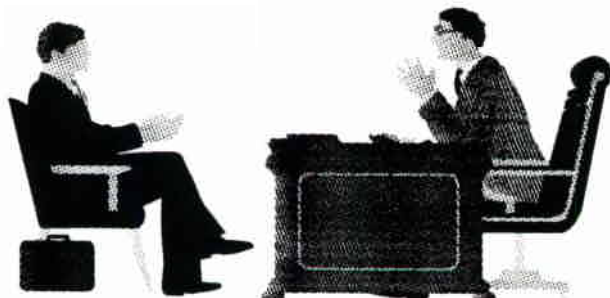
## Office of the Taxpayer Advocate

### Contacting Your Taxpayer Advocate

If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate independently represents the interests and concerns of taxpayers within IRS by protecting taxpayer rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.



### Handling Your Tax Problems

Your assigned personal advocate will listen to your point of view and address your concerns. You can expect the advocate to provide you with:

- A "fresh look" at your problem
- Timely acknowledgment
- The name and phone number of the individual assigned to your case
- Updates on progress
- Time frames for action
- Speedy resolution
- Courteous service

### Information You Should Be Prepared to Provide

- Your name, addresses and social security number (or employer identification number)
- Your telephone number and hours you can be reached
- The type of tax return and year(s) involved
- A detailed description of your problem
- Your previous attempts to solve the problem, and the office you contacted, and
- Description of the hardship you are facing (if applicable)

### How to Contact Your Taxpayer Advocate

- Residents of Puerto Rico and the U.S. Virgin Islands, call the Taxpayer Advocate's new toll-free telephone number: 1-877-4778
- Taxpayers residing outside the U.S. can call the Taxpayer Advocate in Washington, DC at 202-874-1930 or the Taxpayer Advocate in San Juan at 787-759-4501. These numbers are not toll-free.

